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PLAQUEMINES ASSOCIATION FOR  
RETARDED CITIZENS, INC.

FINANCIAL STATEMENTS

JUNE 30, 2000

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 2-21-01

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# UZEE, BUTLER, ARCENEUX & BOWES

CERTIFIED PUBLIC ACCOUNTANTS

2067 PAXTON STREET

HARVEY, LOUISIANA 70058

(504) 347-0441

FAX (504) 347-0467

DOUGLAS L. UZEE, CPA

(1926 - 1988)

JAMES L. BUTLER, CPA

N. PAUL ARCENEUX, CPA

PATRICK J. BOWES, CPA

MEMBERS

AMERICAN INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS

SOCIETY OF LOUISIANA  
CERTIFIED PUBLIC ACCOUNTANTS

Board of Directors

Plaquemines Association for Retarded Citizens, Inc.

We have compiled the accompanying Statement of Financial Position of Plaquemines Association for Retarded Citizens, Inc. (a Louisiana Nonprofit Corporation) as of June 30, 2000 and the related statements of activities and cash flows for the year then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements and supplementary schedules information that is the representation of management. We have not audited or reviewed the accompanying financial statements and supplementary schedules and, accordingly, do not express an opinion or any other form of assurance on them.



Uzee, Butler, Arceneaux & Bowes  
Certified Public Accountants  
November 29, 2000

PLAQUEMINES ASSOCIATION FOR RETARDED CITIZENS, INC.  
STATEMENT OF FINANCIAL POSITION  
June 30, 2000

ASSETS

Cash		\$ 3,662
Grant receivable		1,647
Prepaid expenses and other assets		747
Property and equipment		
Building and improvements on leased land	\$ 68,263	
Equipment	<u>49,149</u>	
	117,412	
Less accumulated depreciation	<u>113,665</u>	3,747
Deposits		<u>25</u>
Total assets		\$ <u>9,828</u>

LIABILITIES AND NET ASSETS

Liabilities:		
Accounts payable		\$ 1,445
Accrued and withheld payroll taxes		1,061
Sales tax payable		<u>46</u>
Total liabilities		2,552
Net Assets:		
Invested in property and equipment	\$ 3,747	
Unrestricted	<u>3,529</u>	<u>7,276</u>
Total liabilities and net assets		\$ <u>9,828</u>

See accompanying notes and accountant's report.

PLAQUEMINES ASSOCIATION FOR RETARDED CITIZENS, INC.  
STATEMENT OF ACTIVITIES  
Year Ended June 30, 2000

CHANGES IN NET ASSETS:

REVENUES

State grants	\$ 23,650	
Appropriation from Plaquemines Parish	50,000	
Contributions	2,494	
Use of contributed facilities	6,000	
Interest income and other	<u>6,619</u>	
Total revenues		\$ 88,763

EXPENSES:

Salaries and wages	46,619	
Payroll taxes	3,593	
Bad debts	13,022	
Insurance	8,131	
Automobile	1,921	
Depreciation	1,384	
Professional fees	3,405	
Rent and utilities	9,484	
Supplies	2,335	
Telephone	971	
Other	<u>2,978</u>	
Total expenses		<u>93,843</u>

Decrease in net assets (5,080)

Net assets at beginning of year 12,356

Net assets at end of year \$ 7,276

See accompanying notes and accountant's report.

PLAQUEMINES ASSOCIATION FOR RETARDED CITIZENS, INC.  
STATEMENT OF CASH FLOWS  
Year Ended June 30, 2000

CASH FLOWS FROM OPERATING ACTIVITIES

Decrease in net assets	\$ (5,080)
Adjustments to reconcile net income to net cash provided by operating activities:	
Depreciation	1,384
Decrease in grant receivable	13,637
Increase in accounts payable and accrued expenses	540
Decrease in prepaid expenses and other assets	4,302
Decrease in notes payable	<u>(3,716)</u>
Net cash used by operating activities	11,067

CASH FLOWS USED BY INVESTING ACTIVITIES

Purchase of equipment	<u>(1,762)</u>
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Net increase in cash	9,305
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CASH AT BEGINNING OF YEAR	<u>(5,643)</u>
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CASH AT END OF YEAR	\$ <u><u>3,662</u></u>
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See accompanying notes and accountant's report.

PLAQUEMINES ASSOCIATION FOR RETARDED CITIZENS, INC.  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2000

DESCRIPTION OF ORGANIZATION

Plaquemines Association for Retarded Citizens, Inc. (PARC) is a nonprofit organization which provides day care and training for mentally retarded and developmentally disabled persons in Plaquemines Parish, Louisiana. PARC was incorporated under the laws of the State of Louisiana and is qualified as a tax-exempt organization under Section 501(c)(3) of the Internal Revenue Code.

SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting - The accompanying financial statements are presented on the accrual basis of accounting. Revenue from state grants is recognized to the extent of grant expenses. The amount reported as a grant receivable is for grant expenses incurred but not yet reimbursed. The appropriation from Plaquemines Parish is made on a calendar year basis and is received by PARC in four installments. The amount recognized as revenue for the year ended June 30, 2000 is comprised of one-half of the appropriation for 1999 and one-half of the appropriation for 2000. Contributions are recorded as revenue of the period in which received. Expenditures are recognized when the related liability is incurred.

Leased Facilities - The land and building used by PARC are leased from Plaquemines Parish at an annual rental of \$1.00. The lease is for a period of 100 years which expires May 31, 2090. The estimated fair rental value of these facilities (\$500 a month) is reported as a revenue and an expense of the period in which the facilities are used.

Property and Equipment - Property and equipment are stated at cost. Depreciation is provided using the straight-line method over the estimated useful lives of the assets, 5 years for equipment and 15 years for buildings and improvements. The buildings consist principally of greenhouses and are being depreciated over their estimated useful lives instead of over the term of the lease on the land on which they are situated because they are considered portable and can be removed at the expiration of the lease.

Income taxes - No provisions is made for income taxes in the financial statements because PARC is a tax-exempt entity and had no taxable income for the fiscal year ended June 30, 2000. PARC maintains its books and files its federal return (Form 990) on the cash basis of accounting.



# UZEE, BUTLER, ARCENEUX & BOWES

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DOUGLAS L. UZEE, CPA

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PATRICK J. BOWES, CPA

November 29, 2000

Board of Directors

Plaquemines Association for Retarded Citizens, Inc.

We have performed the procedures included in the *Louisiana Government Audit Guide* and enumerated below, which were agreed to by the management of Plaquemines Association for Retarded Citizens, Inc. and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about Plaquemines Association for Retarded Citizens, Inc.'s compliance with certain laws and regulations during the year ended June 30, 2000 included in the accompanying *Louisiana Attestation Questionnaire*. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

## *Public Bid Law*

1. Select all expenditures made during the year for material and supplies exceeding \$7,500, or public works exceeding \$100,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public bid law).

No expenditures were made during the year for materials and supplies exceeding \$7,500 or public works exceeding \$100,000.

## *Code of Ethics for Public Officials and Public Employees*

2. Obtain from management a list of the immediate family members of each board member as defined by LSA-RS 42:1101-1124 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

Management provided us with the required list including the noted information.



3. Obtain from management a listing of all employees paid during the period under examination.

Management provided us with the required list.

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (3) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

None of the employees included on the list of employees provided by management [agreed-upon procedure (3)] appeared on the list provided by management in agreed-upon procedure (2).

#### *Budgeting*

5. Obtained a copy of the legally adopted budget and all amendments.

Management provided us with a copy of the original budget and the budget amendment.

6. Trace the budget adoption and amendments to the minute book.

We traced the adoption of the original budget to the minutes of a meeting held on June 28, 1999 which indicated that the budget had been adopted by the Directors of Plaquemines Association for Retarded Citizens, Inc. We traced the amendment of the budget for the FYE 6/30/2000 to the minutes of a meeting held June 26, 2000. The budget for FYE 6/30/2001 was not adopted until a meeting held September 1, 2000.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues or expenditures exceed budgeted amounts by more than 5%.

We compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual expenditures for the year did not exceed budgeted amounts by more than 5%. Actual revenues were within 5% of budgeted revenues.

*Accounting and Reporting*

8. Randomly select 6 disbursements made during the period under examination and:  
a) trace payments to supporting documentation as to proper amount and payee;

We examined supporting documentation for each of the six selected disbursements and found that payment was for the proper amount and made to the correct payee.

- b) determine if payments were properly coded to the correct fund and general ledger account; and

All of the payments were properly coded to the correct fund and general ledger account.

- c) determine whether payments received approval from proper authorities.

Inspection of documentation supporting each of the six selected disbursements indicated approvals from two of the Board of Directors.

9. Submission of compilation and attestation report.

Plaquemines Association for Retarded Citizens, Inc. did submit the compilation and attestation report within the six month statutory issue date.

10. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:1 through 42:12 (the open meetings law).

Plaquemines Association for Retarded Citizens, Inc. did post or advertise agendas or minutes of board meetings as required by the statutes.

*Debt*

11. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of banks loans, bonds, or like indebtedness.

We inspected copies of all bank deposit slips for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

*Advances and Bonuses*

12. Examine payroll records and minutes for the year to determine whether any payments have been made to employees which may constitute bonuses, advance, or gifts.

We examined the payroll records and minutes for the year and noted that no payments were made to employees which would constitute bonuses, advances or gifts.

We were not engaged to, and did not , perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of Plaquemines Parish Association for Retarded Citizens and, the Legislative Auditor (State of Louisiana) and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.



Uzee, Butler, Arceneaux & Bowes  
Certified Public Accountants

**Plaquemines Association for Retarded Citizens, Inc**

Post Office Box 496 ~ Port Sulphur, Louisiana 70083  
Phone 564-3697

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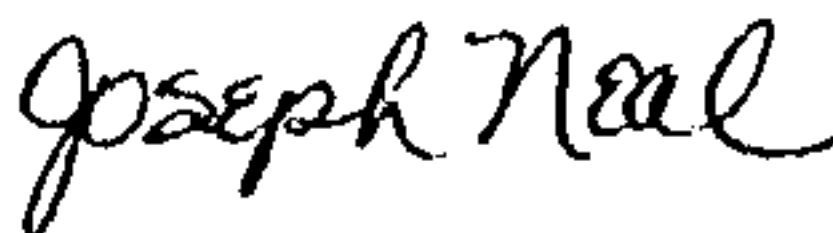
In reference to the Attestation Report dated November 29, 2000 issued by Uzee, Butler, Arceneaux & Bowes, Certified Public Accountants, for Plaquemines Association for Retarded Citizens, Inc. I offer the following:

Item 6: Trace the budget adoption and amendments to the minute books.

The Plaquemines Association for Retarded Citizens, Inc. board did not adopt a budget for FYE 06/30/2001 until September 01, 2000 because the State Grant Revenue information was not available to us until then.

**Response:** We will adopt a budget for future fiscal years prior to their start with the information available to us.

Sincerely,



Joseph Neal,  
Executive Director

LOUISIANA ATTESTATION QUESTIONNAIRE  
(For Attestation Engagements of Government)

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11-29-2000 (Date Transmitted)

Uzee, Butler, Arceneaux & Dawes  
2067 PAXTON ST.  
HARVEY, LA 70058

(Auditors)

6-30-2000

In connection with your compilation of our financial statements as of [date] and for the year then ended, and as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulation and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of (date of 11-29-2000 completion/representations).

**Public Bid Law**

It is true that we have complied with the public bid law, LSA-RS Title 38:2212, and, where applicable, the regulations of the Division of Administration, State Purchasing Office.

Yes [☒] No [ ]

**Code of Ethics for Public Officials and Public Employees**

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of LSA-RS 42:1101-1124.

Yes [☒] No [ ]

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of LSA-RS 42:1119.

Yes [☒] No [ ]

**Budgeting**

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 39:1301-14) or the budget requirements of LSA-RS 39:34.

Yes [☒] No [ ]

EXCEPT THAT THE FYE 6-30-2001 BUDGET WAS  
**Accounting and Reporting** ADOPTED ON 9-1-2000 DUE TO LACK OF REVENUE INFORMATION.  
All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by LSA-RS 44:1, 44:7, 44:31, and 44:36.

Yes [☒] No [ ]

We have filed our annual financial statements in accordance with LSA-RS 24:514, 33:463, and/or 39:92, as applicable.

Yes [☒] No [ ]



We have had our financial statements audited or compiled in accordance with LSA-RS 24:513.  
Yes [ ☒ ] No [ ☐ ]

#### Meetings

We have complied with the provisions of the Open Meetings Law, provided in RS 42:1 through 42:12.

Yes [ ☒ ] No [ ☐ ]

#### Debt

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and LSA-RS 39:1410.60-1410.65.

Yes [ ☒ ] No [ ☐ ]

#### Advances and Bonuses

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, LSA-RS 14:138, and AG opinion 79-729.

Yes [ ☒ ] No [ ☐ ]

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the foregoing laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We acknowledge our responsibility to disclose to you any known noncompliance which may occur subsequent to the issuance of your report.

<u>Justin Bartholomew</u>	Secretary	<u>11-29-2000</u>	Date
<u>Justin Bartholomew</u>	Treasurer	<u>11-29-2000</u>	Date
<u>Walter Dominguez</u>	President	<u>11-29-2000</u>	Date